



IBJ

March 29, 2007

TO: Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

FROM: Stephen B. Ackerman, Reg. No. 37,761
28 Davis Avenue
Poughkeepsie, N.Y. 12603

SUBJECT: Docket #: MEG2003005C
Inventor: LIN, MOU-SHIUNG
Serial #: 10796427
File Date: 3/9/2004

Notification of Loss of Entitlement to Small Entity Status, under 37 CFR §1.27(g)(2)

The owner of the subject application has lost entitlement to small entity status for the application. This letter is intended to provide notification of this loss of entitlement prior to payment of the issue fee, as required by 37 CFR 1.27(g)(2).

Respectfully submitted,

Stephen B. Ackerman, Reg. No. 37,761